

# BUSM 7115 ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORTING

**Credit Points** 10

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**Description** Environmental, Social and Governance reporting is not only an improved way for organisations to report on their performance to investors and other key stakeholders. It provides an internal framework for improved decision-making and has been developed to ensure more sustainable value creation in business operations. In this subject, students will work individually in syndicate groups to learn how to best utilise diverse Reporting Frameworks and integrate ESG considerations into organisations governance and strategy. This will enable them to deliver responsible business decision-making and transparent reporting on Enterprise Value creation for the short, medium, and long term.

**School** Business

**Discipline** Business Management

**Student Contribution Band**

Check your fees via the Fees ([https://www.westernsydney.edu.au/currentstudents/current\\_students/fees/](https://www.westernsydney.edu.au/currentstudents/current_students/fees/)) page.

**Level** Postgraduate Coursework Level 7 subject

**Equivalent Subjects** ARCH 7001

**Restrictions**

Students must be enrolled in a postgraduate program.

## Learning Outcomes

After successful completion of this subject, students will be able to:

1. Critically analyse current environmental challenges impacting ESG Reporting
2. Evaluate major ESG reporting frameworks noting the use of Digital reporting and AI
3. Apply critical and reflective thinking skills as part of ESG risk management and reporting.
4. Collaborate effectively on a real work project, justifying analyses and recommendations.
5. Present a compelling business case in a range of formats to diverse audiences, showcasing critical thinking, scholarship, and integrity considerations.

## Subject Content

1. ESG and the Future of Organisational Reporting
2. Governance, Strategy, Risk and Metrics as Drivers of Sustainability Reporting
3. The drivers of change in business reporting including: the recent ISSB standards and their application in Australia and globally, and concentrating on the interoperability of the diverse international reporting frameworks
4. Environmental management, risk management and mitigation strategies for enterprises (large and small to medium enterprise's) to achieve broader sustainability objectives (including intangibles)

5. Systems & Strategic Thinking in addressing enterprise financial profit and loss scenarios and integrating the concept of the circular economy.

6. Carbon Accounting

7. Biodiversity and Social Capital. Natural and Human Capital

## Assessment

The following table summarises the standard assessment tasks for this subject. Please note this is a guide only. Assessment tasks are regularly updated, where there is a difference your Learning Guide takes precedence.

Type	Length	Percent	Threshold	Individual/ Group Task	Mandatory
Report	2000 words	40	N	Individual	N
Case Study	1500 words/15-minute presentation	30	N	Group	Y
Report	1500 words	30	N	Individual	N